



**Form JFT-1**  
**License Application for**  
**User–Seller/Supplier of Aircraft (Jet) Fuel**

Rev. 5/02

**Massachusetts**  
**Department of**  
**Revenue**

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For DOR use only: Effective date

Validation number

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**Principal Place of Business**

Federal Identification number

Name of owner, partnership or other legal corporate name	Telephone	Fax
Street address (do <b>not</b> use PO box)	City/Town	State Zip
Mailing address (if different from above)	City/Town	State Zip

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A supplier of aircraft (jet) fuel is any person who primarily sells or delivers aircraft (jet) fuel to a user–seller and customarily dispenses aircraft (jet) fuel from bulk storage facilities located and maintained outside airport property. A supplier may also include any person who imports aircraft (jet) fuel into the Commonwealth, except aircraft (jet) fuel contained in the usual tank or receptacle connected with the engine of an aircraft in the operation of which the aircraft fuel is to be consumed, or any person who otherwise would be a user–seller and who has been granted permission by the Commissioner of Revenue to qualify and be licensed as a supplier.

A user–seller of aircraft (jet) fuel is any person, not licensed as a supplier of aircraft (jet) fuel, who dispenses aircraft (jet) fuel, customarily from receptacles (fuel farms) within the airport property, into the fuel tanks of, or attached to, aircraft or including any such person who so dispenses aircraft (jet) fuel for consumption in such aircraft, owned, leased or operated by him.

**The undersigned hereby makes application under the provisions of General Laws, Chapter 62C, for a license as a:**

check one (**note:** no annual license fee required):  **Supplier of aircraft (jet) fuel**  **User–seller of aircraft (jet) fuel**

**and agrees to file tax returns and such other information required and pay the tax due on aircraft (jet) fuel sold or used by him/her in Massachusetts in compliance with chapters 62C and 64J of the General Laws. No fee is required for this license.**

**Under the penalties of perjury I certify that, to my best knowledge and belief, I have filed all state tax returns and paid all state taxes required under law.**

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Name of corporation, or signature of individual	Signature and title of corporate officer (mandatory, if applicable)
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Federal Identification or Social Security number	Date
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Complete this application in full and fulfill excise tax bonding requirement. Mail both to: **Massachusetts Department of Revenue, PO Box 7012, Boston MA 02204.**

**Complete all areas below.**

Locations of aircraft (jet) fuel storage facilities in Massachusetts Storage capacity (in whole gallons)

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_
6. \_\_\_\_\_

Names and addresses of sources of aircraft (jet) fuel supplies purchased last year in Massachusetts Gallons purchased (in whole gallons)

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_
6. \_\_\_\_\_

Names and addresses of customers for aircraft (jet) fuel Gallons sold (in whole gallons)

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_
6. \_\_\_\_\_

Check one:  Corporation  Partnership  Individual  Other \_\_\_\_\_

Specific nature of business

**If corporation:** State in which incorporated Date of incorporation

Name of president Name of treasurer

**If partnership:** Name(s) of partner(s) Date of formation of partnership

**If individual or other:** Date business started

**If more space is needed, attach additional sheets.**